



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 26, 2019

Kerri-Ann Millar  
Vice President, Finance  
Cue Biopharma, Inc.  
21 Erie St.  
Cambridge, MA 02139

**Re: Cue Biopharma, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 14, 2019**  
**File No. 001-38327**

Dear Ms. Millar:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2018

Item 15. Exhibits, Financial Statements and Schedules, page 62

1. Please amend your filing to provide new certifications filed as Exhibits 31.1 and 31.2 to conform exactly to that provided in Item 601(b)(31) of Regulation S-K as it relates to internal controls over financial reporting (ICFR). In this regard, the introductory sentence in paragraph 4 should refer to ICFR as defined in the Exchange Act and certification 4(b) should discuss your obligations related to ICFR. Similarly, please amend the 10-Q for the quarterly period ended March 31, 2019.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Kerri-Ann Millar  
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June 26, 2019  
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You may contact Vanessa Robertson at 202-551-3649 or Rolf Sundwall at 202-551-3105 if you have questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance